

Jeffrey W. Dulberg (State Bar No. 181200)
John W. Lucas (State Bar No. 271038)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd., 13th Floor
Los Angeles, CA 90067
Telephone: 310/277-6910
Facsimile: 310/201-0760
E-mail: jdulberg@pszjlaw.com
jlucas@pszjlaw.com

Counsel to Bradley D. Sharp, Chapter 11 Trustee

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION

In re:

LESLIE KLEIN,

Debtor.

Case No.: 2:23-bk-10990-NB

Chapter 11

**FIRST APPLICATION OF KIECKHAFFER
SCHIFFER LLP FOR INTERIM APPROVAL OF
COMPENSATION AND REIMBURSEMENT OF
EXPENSES AS TAX ACCOUNTANT TO THE
CHAPTER 11 TRUSTEE; DECLARATION OF
JAMES C. KIECKHAFFER IN SUPPORT
THEREOF**

[First Interim Fee Period: December 8, 2023 – February 28,
2025]

DATE: May 27, 2025

TIME: 1:00 p.m.

PLACE: 255 East Temple Street,
Los Angeles, California

CTRM: 1545

**TO THE HONORABLE NEIL W. BASON, UNITED STATES BANKRUPTCY JUDGE, THE
DEBTOR, THE OFFICE OF THE UNITED STATES TRUSTEE, AND PARTIES
REQUESTING SPECIAL NOTICE:**

Kieckhafer Schiffer LLP (“*Kieckhafer*” or “*Applicant*”), tax accountant to Bradley D. Sharp,
the duly appointed, authorized and acting chapter 11 trustee (the “*Trustee*”) in the above-captioned
bankruptcy case (the “*Case*”) of Leslie Klein (the “*Debtor*”), hereby files its *First Application for
Interim Approval of Compensation and Reimbursement of Expenses* (the “*Application*”) for the

period December 8, 2023 through February 28, 2025 (the “*First Interim Fee Period*”), pursuant to 11 U.S.C. §§ 330 and 331 (the “*Bankruptcy Code*”).

I.
RELIEF REQUESTED

By this application, the Applicant seeks entry of an order approving fees for professional services rendered and expenses incurred for and on behalf of the Trustee as tax accountant during the First Interim Fee Period in the total amount of \$20,201.34. As set forth more fully herein, this Application complies with all statutory guidelines and court-imposed requirements.

Invoices for the First Interim Fee Period with time and expense detail are attached **Exhibit A** to the Declaration of James C. Kieckhafer (the “*Kieckhafer Declaration*”), annexed hereto. *LBR 2016-1(a)(1)(E) and (F)*.

II.
RELEVANT BACKGROUND AND THE APPLICANT’S RETENTION

A. The Chapter 11 Case

On February 22, 2023, the Debtor filed a voluntary petition for relief under subchapter V of Chapter 11 of the Bankruptcy Code.

On April 24, 2023, creditors Erica and Joseph Vago filed a *Motion for Order Dismissing Debtor’s Chapter 11 Bankruptcy Case* (the “*Motion to Dismiss*”) [Docket No. 79].

On May 17, 2023, at a hearing held on the Motion to Dismiss, the Court ruled that the appointment of a chapter 11 trustee, and not dismissal of the Case, was in the best interests of the estate.

On May 23, 2023, the Office of the United States Trustee (the “*UST*”) filed a *Notice of Appointment of Chapter 11 Trustee* [Docket No. 151], appointing Bradley D. Sharp to serve as chapter 11 Trustee.

On May 23, 2023, the UST filed an *Application for Order Approving Appointment of Trustee and Fixing Bond* [Docket No. 154], approved by order entered the same day [Docket No. 155]. On that same day, the Trustee accepted his appointment [Docket No. 156].

B. Kieckhafer Schiffer LLP's Retention

On January 2, 2024, the Trustee filed an *Application to Employ Kieckhafer Schiffer LLP as Tax Accountant, Effective as of December 8, 2023* [Docket No. 553], approved by order entered January 22, 2024 [Docket No. 593]. A copy of the Firm's resume, which includes the resume of James C. Kieckhafer ("**Kieckhafer**"), the professional at Kieckhafer primarily responsible for working on the Case, is attached as **Exhibit B** to the Kieckhafer Declaration, annexed hereto. *LBR 2016-1(a)(1)(H)*.

This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

III.
NARRATIVE HISTORY AND PRESENT POSTURE OF CASE

Pursuant to Local Bankruptcy Rule 2016-1(a)(1)(A)(iv), Kieckhafer incorporates by reference the *First Application of Pachulski Stang Ziehl & Jones LLP for Interim Approval of Compensation and Reimbursement of Expenses* to be heard contemporaneously by the Court.

IV.
COMPENSATION AND EXPENSES SOUGHT

This is Kieckhafer's first fee application. Kieckhafer has not received a retainer in this matter.

By way of this Application, Kieckhafer seeks interim allowance of \$20,201.34 incurred during the First Interim Fee Period as set forth below:

Fees Sought	\$19,899.00
Expenses Sought	\$302.34
TOTAL:	\$20,201.34

The hourly rate for Kieckhafer's professionals who have worked on this Case during the First Interim Fee Period are reflected in **Exhibit A**, attached to the Kieckhafer Declaration.

IV.
FUNDS ON HAND

(LBR 2016-1(A)(1)(A)(III))

As of March 31, 2025, the Estate has \$2,509,602.00 in funds on hand.

V.
CLIENT'S DECLARATION

(LBR 2016-1(a)(1)(J))

A separate declaration will be filed regarding the Trustee's review of this Application.

VI.
**NARRATIVE STATEMENT OF SERVICES RENDERED AND
TIME EXPENDED DURING THE FIRST INTERIM FEE PERIOD**

(LBR 2016-1(a)(1)(D))

On or about December 8, 2023, Applicant was contacted by the Trustee's counsel and forensic accountant to determine an approach to preparing tax returns for the bankruptcy estate (the "*Estate*"). Applicant downloaded numerous documents and reviewed the bankruptcy petition and court docket in order to analyze activity in the Case. Applicant also received information from the Trustee's office regarding previously prepared tax returns so that the work could be coordinated moving forward.

Applicant was also contacted by Spencer Ferrero to discuss the net operating loss shown on the Debtor's individual tax return, and to determine how that would be handled in the Estate. Applicant also obtained copies of the Debtor's prior returns to determine what attributes would roll into the Estate.

On or about January 16, 2024, the Applicant began preparing the initial tax return for the Estate. Applicant communicated with the Trustee and determined that the most efficient year would be for the year ending October 31, 2023. Applicant prepared an extension for the fiduciary tax return for the year ending October 31, 2023, so that the return could be timely filed. In preparing the tax return, Applicant reviewed the Debtor's prior individual tax returns to trace rental properties and their treatment. Applicant obtained the receipts and disbursements from the Debtor, and from the Trustee to combine them into the initial tax return for the year ending October 31, 2023. In accumulating this information, Applicant received a schedule of properties prepared by the Trustee

1 and compared that schedule to information on the Debtor's individual tax returns. Typically, the
2 Estate would obtain the tax attributes from the Debtor's individual tax return for December 31, 2022,
3 which was the last prior year end prior to the filing of the Case. Because Applicant did not have
4 access to that return and was told that that return was either still in progress or had not been
5 prepared, Applicant utilized the tax attributes from the December 31, 2021, individual returns and
6 footnoted such on the returns that were filed. Once Applicant completed the returns, Applicant
7 provided a copy to the Trustee for his review and assembled and prepared the returns for filing,
8 along with prompt audit requests for the year ending October 31, 2023.

9 After the year ending October 31, 2024, Applicant began pulling information together for the
10 October 31, 2024, fiduciary tax returns. Applicant requested a copy of the cash transactions through
11 the Trustee's bank account and began working on the fiduciary tax return. Applicant also obtained
12 an updated schedule of properties owned by the Estate which necessitated making several changes to
13 the tax returns for the year ending October 31, 2024. During the year ending October 31, 2024, the
14 Estate had sold the following three properties: 3752 Ocean Dr., Oxnard, CA; 2560 N. Whitewater
15 Club, Dr., Unit B, Palm Springs, CA; and 161 N. Poinsettia Pl., Los Angeles, CA. In reviewing the
16 escrow closing information, Applicant discovered that the state of California had withheld a portion
17 of the proceeds from each of the sales of real estate to California state taxes. Applicant obtained the
18 appropriate forms for each one of the transactions to attach to the fiduciary returns, indicating the
19 withholding of \$96,760.00 in California taxes.

20 Further, the Applicant received information that there had been a sale of stock of BADCO, a
21 Debtor-owned entity, for \$15,000. Applicant attempted to obtain the original cost of the stock,
22 however no information was available, so the entire amount of the proceeds was reported as a capital
23 gain.

24 Since the Estate inherited net operating losses and passive loss carry forwards, there was zero
25 taxable income for the state of California tax return so that amount was requested as a refund on the
26 California return for the year ending October 31, 2024. Once the returns for October 31, 2024, were
27 completed, Applicant prepared prompt audit requests and forwarded the returns and prompt audit
28 requests for signature and filing by the Trustee.

Further time spent in this Case by the Applicant included preparing Applicant's employment application (the "***Employment Application***"). On several occasions Applicant communicated with counsel for the Trustee to finalize the Employment Application. Applicant also proofread the initial draft of the Employment Application and made changes prior to signing the application for employment for filing with the Court.

Applicant spent 54.45 hours on this Case during the First Interim Fee Period, accounting for \$19,899.00 in fees incurred.

VII.
LIST OF EXPENSES

(LBR 2016-1(a)(1)(F))

Applicant incurred \$302.34 in expenses during the First Interim Fee Period. A detailed listing of the expenses is included in **Exhibit A** to the Kieckhafer Declaration, annexed hereto.

VIII.
NO FEE SHARING

Applicant has no understanding, agreement, or arrangement of any kind to divide with or pay to anyone any of the fees sought by Kieckhafer except to the extent they are shared among members of Kieckhafer.

IX.
NOTICE

Notice of the filing of this Application has been given to the Debtor, the United States Trustee, and all parties entitled to notice under Federal Rules of Bankruptcy Procedure 2002 ("***Rule 2002***"). Therefore, notice should be deemed adequate under the circumstances and in accordance with Rule 2002(a)(6) and (c)(2).


X.
CONCLUSION

This is Kieckhafer's first request for compensation and reimbursement of expenses. Kieckhafer believes that the services rendered for which compensation is sought in this Application have been beneficial to the Debtor's estate and its creditors, and that the sums requested for the services rendered are fair and reasonable.

1 **WHEREFORE**, Kieckhafer respectfully requests that this Court authorize payment to
2 Kieckhafer in the amount of \$19,899.00 for fees incurred and \$302.34 in expenses advanced, for a
3 total of \$20,201.34 in fees and expenses incurred during the First Interim Fee Period.

4 Dated: May 6, 2025

KIECKHAFFER SCHIFFER LLP

5
6 By: 
7 James C. Kieckhafer
8 Tax Accountants for
Bradley D. Sharp, Chapter 11 Trustee

9 Respectfully submitted by:

10 **PACHULSKI STANG ZIEHL & JONES LLP**

11 By: /s/ Jeffrey W. Dulberg
12 Jeffrey W. Dulberg
13 10100 Santa Monica Blvd., 13th Floor
Los Angeles, CA 90067

14 *Counsel for Bradley D. Sharp,*
15 *Chapter 11 Trustee*

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

EXHIBIT A



Bankruptcy Estate of Leslie Klein

Invoice No. ~InvoiceNumber
Date ~InvoiceDate
Client No. LKLEIN.001

**Project: Consulting - 2023 Consulting
Consulting Services**

12/08/2023	Other			
	Emails and then calls with Nicholas Troszak and Jeffrey Dulberg on work in case.			
	Swicker	0.50	\$510.00\$	255.00
12/20/2023	Other			
	Final review of preliminary CV and get out paralegal.			
	Swicker	0.15	\$510.00	76.50
12/21/2023	Other			
	Follow up with Beth at Pachaulski on employment and get out an email to Nicholas Troszak on employment.			
	Swicker	0.40	\$510.00	204.00
12/22/2023	Other			
	Download filings and employment of PSZJ.			
	Swicker	0.30	\$510.00	153.00
12/26/2023	Other			
	Get back to Beth Dassa--paralegal on employment.			
	Swicker	0.20	\$510.00	102.00
12/27/2023	Other			
	Respond to email from Beth Dassa at PSZJ.			
	Swicker	0.10	\$510.00	51.00
01/02/2024	Other			
	Review of the application for engagement and sign.			
	Kieckhafer	0.30	\$600.00	180.00
01/02/2024	Other			
	Work on draft edits to employment.			
	Swicker	0.30	\$525.00	157.50
01/02/2024	Other			
	Final look at application for employment.			
	Swicker	0.10	\$525.00	52.50
01/02/2024	Other			
	Review information that we have and get out request for transactions and copies of debtor's individual			

Bankruptcy Estate of Leslie Klein

Invoice No. ~InvoiceNumber

Page 2

	returns.				
	Swicker	0.30	\$525.00	157.50	
01/02/2024	Other				
	Receive information from Nicholas Troszak and respond on 2022 individual return not received. Organize information.				
	Swicker	0.30	\$525.00	157.50	
01/19/2024	Other				
	Review email from Nicholas Troszak and look at individual tax returns on what we need to prepare returns for the bankruptcy estate.				
	Swicker	0.70	\$525.00	367.50	
02/15/2024	Other				
	Review extension form, note change and approve for electronic filing for year ending 10/31/2023.				
	Swicker	0.25	\$525.00	131.25	
07/10/2024	Other				
	Prepared tax return.				
	Carlton	5.30	\$250.00	1,325.00	
					3,370.25
	Subtotal:				<u>3,370.25</u>

**Project: Consulting - 2024 Consulting
Consulting Services**

01/15/2024	Other				
	Save declaration and follow up on transactions.				
	Swicker	0.10	\$525.00	52.50	
01/16/2024	Other				
	Look at receipts and disbursements and prior returns for 2022 and 2021 and email to Troszak to talk on prior returns.				
	Swicker	0.60	\$525.00	315.00	
01/16/2024	Other				
	Go over information needed with Nicholas Troszak to prepare returns, tax basis in rental properties and also 2022 return to get NOL carryforward into bankruptcy estate and breakdown of expenses by property.				
	Swicker	0.40	\$525.00	210.00	
01/31/2024	Other				
	Brief call with Nicholas Troszak on status for 2022 return and working on transactions. Start to look at files for preparation of bankruptcy returns for 10/31/2023.				
	Swicker	0.20	\$525.00	105.00	
01/31/2024	Other				

Bankruptcy Estate of Leslie Klein

Invoice No. ~InvoiceNumber

Page 3

	Upload files and email Jay on preparation.			
	Swicker	0.60	\$525.00	315.00
06/27/2024	Other			
	Review email and get back on needing most recent individual retrurns for 2022 if possible.			
	Swicker	0.20	\$525.00	105.00
06/28/2024	Other			
	Call with Spencer Ferrero to discuss NOL and sales of property as well as some foreclosures and property transfers by the Debtor.			
	Swicker	0.40	\$525.00	210.00
07/09/2024	Other			
	Research and prepared tax return.			
	Carlton	4.20	\$250.00	1,050.00
11/13/2024	Other			
	Email to Nicholas Troszak on transactions through 10/31/2024.			
	Swicker	0.10	\$525.00	52.50
11/15/2024	Other			
	Download and review information for 10/31/2024 and set up for preparation.			
	Swicker	1.00	\$525.00	525.00
11/20/2024	Other			
	Review files and fill out and draft letter on form 4506. Get out email to Nicholas Troszak on joint return issue.			
	Swicker	0.60	\$525.00	315.00
12/04/2024	Other			
	Review emails on getting necessary documents for trustee to request copies of Klein's individual returns.			
	Swicker	0.10	\$525.00	52.50
12/09/2024	Other			
	Email on request for copy of individual tax return filed by debtor and what to attach.			
	Swicker	0.10	\$525.00	52.50
12/10/2024	Other			
	Review emails and get back to Nicholas Troszak on submitting request for copy of Debtor's individual tax return.			
	Swicker	0.10	\$525.00	52.50

3,412.50

Subtotal:

3,412.50

**Project: Trust Tax Return - 10/31/2023 Bankruptcy Estate
Tax Compliance Services**

07/27/2024 Trust Tax Return

Bankruptcy Estate of Leslie Klein

Invoice No. ~InvoiceNumber

Page 4

	Look at preparer notes and start to look at file. Print workpapers for review. Print return for review.			
	Swicker	0.80	\$525.00	420.00
07/29/2024	Trust Tax Return			
	Look at additional information provided and start to go through transactions.			
	Swicker	1.00	\$525.00	525.00
07/29/2024	Trust Tax Return			
	Update footnotes and have cover letters drafted. Trace amounts into returns except for all of the carryforwards. get out review notes.			
	Swicker	1.80	\$525.00	945.00
07/30/2024	Trust Tax Return			
	Receive and review information received on properties for use in completing 10/31/2023 returns.			
	Swicker	0.30	\$525.00	157.50
07/31/2024	Trust Tax Return			
	Quick call to Jay on whether he has looked at notes and get his opinion on items.			
	Swicker	0.20	\$525.00	105.00
07/31/2024	Trust Tax Return			
	Correspondence with Art and updated tax return.			
	Carlton	0.60	\$250.00	150.00
08/01/2024	Trust Tax Return			
	Updated tax return.			
	Carlton	0.60	\$250.00	150.00
08/02/2024	Trust Tax Return			
	Continue review of 10/31/2023 returns. Make changes to returns and footnotes and cover letters.			
	Swicker	1.20	\$525.00	630.00
08/03/2024	Trust Tax Return			
	continue final review of returns for 10/31/2023. Make some changes and get out a copy for review.			
	Swicker	0.90	\$525.00	472.50
08/12/2024	Trust Tax Return			
	Set up Klein to be assembled and also talk to Nicholas Troszak on filing returns.			
	Swicker	0.20	\$525.00	105.00
08/16/2024	Trust Tax Return			
	Start to work with staff on assembly of returns and note changes to be made prior to finalizing.			
	Swicker	0.30	\$525.00	157.50
08/16/2024	Trust Tax Return			
	Updated 2023 tax return.			
	Carlton	1.80	\$250.00	450.00
08/19/2024	Trust Tax Return			

Bankruptcy Estate of Leslie Klein

Invoice No. ~InvoiceNumber

Page 5

	Review revised version of returns prior to assembly and go over assembly with staff.				
	Swicker	0.50	\$525.00	262.50	
08/19/2024	Trust Tax Return				
	Review and sign returns for October 2023 and prompt audit copies.				
	Swicker	0.30	\$525.00	157.50	
10/01/2024	Trust Tax Return				
	Look at 10-31-2023 file and put in to be organized and closed out.				
	Swicker	0.10	\$525.00	52.50	
10/22/2024	Trust Tax Return				
	Receive IRS prompt audit response letter from Nicholas Troszak for 10/2023.				
	Swicker	0.10	\$525.00	52.50	
11/22/2024	Trust Tax Return				
	Tax return prep				
	Kazi	4.40	\$150.00	660.00	
					5,452.50
	Total For Services				5,452.50
Processing fee.			\$	93.00	
	Total For Expenses				93.00
	Subtotal:				5,545.50

Project: Trust Tax Return - 10/31/2024 Bankruptcy Estate
Tax Compliance Services

12/13/2024	Trust Tax Return				
	Reviewed and updated 2024 workbook.				
	Carlton	3.60	\$250.00\$	900.00	
01/07/2025	Trust Tax Return				
	Tax return prep				
	Kazi	2.20	\$175.00	385.00	
01/09/2025	Trust Tax Return				
	Reviewed and updated tax return.				
	Carlton	3.60	\$300.00	1,080.00	
01/10/2025	Trust Tax Return				
	Start to look at returns talk to Jay on what year end the forms should be.				
	Swicker	0.30	\$525.00	157.50	
01/13/2025	Trust Tax Return				
	Moving return from 24 software to 23				
	Kazi	1.20	\$175.00	210.00	
01/14/2025	Trust Tax Return				
	Reviewed and updated tax return.				
	Carlton	1.30	\$300.00	390.00	
01/16/2025	Trust Tax Return				

Bankruptcy Estate of Leslie Klein

Invoice No. ~InvoiceNumber

Page 6

	Initial look at returns and print for review.			
	Swicker	0.10	\$525.00	52.50
01/17/2025	Trust Tax Return			
	Start to look at workpapers for 10/31/2024.			
	Swicker	0.80	\$525.00	420.00
01/20/2025	Trust Tax Return			
	Continue review of trial balance at 10/31/2024. Get out questions to Nicholas Troszak on returns for 10/31/2024.			
	Swicker	2.00	\$525.00	1,050.00
01/21/2025	Trust Tax Return			
	Continue review of returns and note and receive additional items and information to put into the returns.			
	Swicker	0.30	\$525.00	157.50
01/21/2025	Trust Tax Return			
	Receive additional information on returns and note additional changes to be made. Forward to preparer to make changes.			
	Swicker	0.60	\$525.00	315.00
01/28/2025	Trust Tax Return			
	Print updated version for final review for 10/31/2024.			
	Swicker	0.30	\$525.00	157.50
01/28/2025	Trust Tax Return			
	Receive and download forms 593 for property sales.			
	Swicker	0.15	\$525.00	78.75
01/28/2025	Trust Tax Return			
	Updated tax return.			
	Carlton	1.40	\$300.00	420.00
01/29/2025	Trust Tax Return			
	Call preparer and get updated files to review for 10/31/2024. Make some changes and print a working copy for preparation of filing.			
	Swicker	1.30	\$525.00	682.50
01/30/2025	Trust Tax Return			
	Go through cover letters and returns to set up for assembly for 10/31/2024. Go over assembly with staff.			
	Swicker	1.30	\$525.00	682.50
01/30/2025	Trust Tax Return			
	Proof copy of 10/31/2024 tax returns to be scanned. Send to Nicholas Troszak and Brad Sharp for review.			
	Swicker	0.30	\$525.00	157.50
01/31/2025	Trust Tax Return			
	Answer from Nicholas Troszak that 10/31/2024 returns look good and are ready to go.			

Bankruptcy Estate of Leslie Klein

Invoice No. ~InvoiceNumber

Page 7

	Swicker	0.10	\$525.00	52.50	
02/03/2025	Trust Tax Return				
	Review assembly and sign cover letter and copies of				
	filing returns and prompt audit returns for the year				
	ended October 31, 2024.				
	Swicker	0.40	\$525.00	210.00	
02/04/2025	Trust Tax Return				
	Sign off on returns being completed for 10/31/2024.				
	Swicker	0.10	\$525.00	52.50	
02/06/2025	Trust Tax Return				
	Email to find out when fee application hearing will be				
	scheduled.				
	Swicker	0.10	\$525.00	52.50	
					7,663.75
			Total For Services		7,663.75
Shipping/Couriers			\$	29.33	
Processing fee.				180.01	
			Total For Expenses		209.34
			Subtotal:		<u>7,873.09</u>
			Total		20,201.34
			Current Amount Due	\$	<u>20,201.34</u>

Use the link below to pay securely online

<https://www.ks-llp.com/pay/>

Or remit check to:

Kieckhafer Schiffer LLP

6201 Oak Canyon, Suite 200

Irvine, CA 92618

Taxpayer ID#: 81-5052000

DECLARATION OF JAMES C. KIECKHAFFER

I, James C. Kieckhafer, declare and state as follows:

1. I am a certified public accountant, duly licensed and authorized to practice in the State of California. I am a member in good standing with the California Board of Accountancy and am a partner of Kieckhafer Schiffer LLP ("***Kieckhafer***" or the "***Firm***").
2. I am the accountant responsible at the Firm to provide the services for which the Firm is seeking fees. I have personally reviewed the Firm's invoices for this matter and the invoices represent true and correct charges to the best of knowledge, information and belief.
3. Attached hereto as **Exhibit A** are the invoices containing the time and expense detail incurred by the Firm during the First Interim Fee Period.
4. The Firm is well qualified to provide services to the Trustee due to its extensive experience as tax accountants for both chapter 11 and chapter 7 trustees (and other liquidation proceedings), including planning transactions and preparing tax returns and similarly required reports. A copy of my resume is attached hereto as **Exhibit B**.
5. Local Rule 2016-1(a)(1)(K) Compliance: I have reviewed Local Bankruptcy Rule 2016-1 and the Application complies with Local Rule 2016-1.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that this Declaration was executed at Irvine, California on this 6th day of May, 2025


James C. Kieckhafer

EXHIBIT B

FIRM RESUME

The Firm currently has four partners, twenty-four professional members, and three paraprofessional members. Select member of the Firm are as follows:

- a. James Kieckhafer is a partner in the firm and has been a Certified Public Accountant since 1986. Since 1982, Mr. Kieckhafer has been providing business, tax, and audit services to clients, including strategic and financial planning, partnership taxation, private placements, acquisitions/dispositions, estate planning, and succession planning and insolvency and reorganization.
- b. Ian Hornstein has been a Certified Public Accountant since 2005. Ian has extensive experience in tax return compliance, tax planning, IRS representation, wealth management and consulting for high net worth individuals and their closely held entities.
- c. Arthur Swicker has been a Certified Public Accountant since 1973. He has been in public accounting since 1968, and has been involved in insolvency matters since 1975. Mr. Swicker also was a Certified Insolvency and Reorganization Accountant.
- d. Jay Carlton is a senior associate and C.P.A. candidate. He graduated from California State University, Fullerton with a Bachelor's degree in Business Administration. He has been with the firm since 2020.
- e. Melissa Coronado is a paraprofessional employed by the firm. Her responsibilities include review, correction and assembly of income tax returns, bookkeeping, and preparation of other documents or exhibits required by the firm.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
10100 Santa Monica Boulevard, 13th Floor, Los Angeles, California 90067

A true and correct copy of the foregoing document entitled (*specify*): **FIRST APPLICATION OF KIECKHAFFER SCHIFFER LLP FOR INTERIM APPROVAL OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS TAX ACCOUNTANT TO THE CHAPTER 11 TRUSTEE; DECLARATION OF JAMES C. KIECKHAFFER IN SUPPORT THEREOF** served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) **May 6, 2025**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL**: On (*date*) **May 6, 2025**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) **May 6, 2025**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

<u>Via Email:</u> Eric J Olson: eric@ejolsonlaw.com Leslie Klein: les.kleinlaw@gmail.com; leskleinlaw@gmail.com; kleinlaw@earthlink.net	<u>Via Email:</u> Eric Hawes: eeh@eehlawoffice.com James Kieckhafer: jkieckhafer@ks-llp.com Art Swicker: aswicker@ks-llp.com Jeremy Benjamin: Jeremy.benjamin@goldfarb.com; Shirin Herzog: shrin.herzog@goldfarb.com
---	--

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

May 6, 2025
Date

Nancy H. Brown
Printed Name

/s/ Nancy H. Brown
Signature

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Case 2:23-bk-10990-SK

- **Simon Aron** saron@wrslawyers.com, moster@wrslawyers.com;jlee@wrslawyers.com
- **Reem J Bello** rbello@goeforlaw.com, kmurphy@goeforlaw.com
- **Ron Bender** rb@lnbyg.com
- **Michael Jay Berger** michael.berger@bankruptcypower.com, yathida.nipha@bankruptcypower.com;michael.berger@ecf.inforuptcy.com
- **Greg P Campbell** chl1ecf@aldridgepite.com, gc@ecf.inforuptcy.com;gcampbell@aldridgepite.com
- **Baruch C Cohen** bcc@BaruchCohenEsq.com, paralegal@baruchcohenesq.com
- **Theron S Covey** tcovey@raslg.com
- **Michael G D'Alba** mgd@lnbyg.com
- **Jeffrey W Dulberg** jdulberg@pszjlaw.com
- **Dane W Exnowski** dane.exnowski@mccalla.com, bk.ca@mccalla.com,mccallaecf@ecf.courtdrive.com
- **Todd S. Garan** chl1ecf@aldridgepite.com, TSG@ecf.inforuptcy.com;tgaran@aldridgepite.com
- **Robert P Goe** kmurphy@goeforlaw.com, rgoe@goeforlaw.com;goeforecf@gmail.com;Goe.RobertP.R@notify.bestease.com;ajohnston@goeforlaw.com
- **Michael I. Gottfried** mgottfried@elkinskalt.com, cavila@elkinskalt.com,lwageman@elkinskalt.com,docketing@elkinskalt.com,tparizad@elkinskalt.com
- **M. Jonathan Hayes** jhayes@rhmfir.com, roksana@rhmfir.com;matt@rhmfir.com;rosario@rhmfir.com;sloan@rhmfir.com;priscilla@rhmfir.com;rebeca@rhmfir.com;david@rhmfir.com;susie@rhmfir.com;max@rhmfir.com;russ@rhmfir.com
- **Brandon J. Iskander** biskander@goeforlaw.com, kmurphy@goeforlaw.com
- **Michael S Kogan** mkogan@koganlawfirm.com
- **Matthew A Lesnick** matt@lesnickprince.com, matt@ecf.inforuptcy.com;jmack@lesnickprince.com
- **John W Lucas** jlucas@pszjlaw.com, ocarpio@pszjlaw.com
- **Armen Manasserian** armen@ml-apc.com, jennifer@ml-apc.com,maria@ml-apc.com
- **Ron Maroko** ron.maroko@usdoj.gov
- **Kirsten Martinez** Kirsten.Martinez@bonialpc.com, Notices.Bonial@ecf.courtdrive.com
- **Steven M Mayer** smayer@mayerlawla.com
- **Christopher M McDermott** chl1ecf@aldridgepite.com, CMM@ecf.inforuptcy.com;cmcdermott@aldridgepite.com
- **Krikor J Meshefejian** kjm@lnbyg.com
- **Jeffrey P Nolan** jnolan@pszjlaw.com
- **Eric J Olson** eric@ejolsonlaw.com
- **Jeffrey N Pomerantz** jpomerantz@pszjlaw.com
- **Brian A Procel** brian@procel-law.com, rdankwa@millerbarondess.com;docket@millerbarondess.com
- **Matthew D. Resnik** matt@rhmfir.com, roksana@rhmfir.com;russ@rhmfir.com;sloan@rhmfir.com;nina@rhmfir.com;susie@rhmfir.com;gabriela@rhmfir.com;priscilla@rhmfir.com;rebeca@rhmfir.com;rosario@rhmfir.com;david@rhmfir.com
- **Kevin Ronk** Kevin@portillorok.com, eService@cym.law,karen@cym.law
- **Joshua L. Scheer** jscheer@scheerlawgroup.com, jscheer@ecf.courtdrive.com
- **Bradley D. Sharp (TR)**
- **Richard P Steelman** RPS@LNBYG.COM
- **Nikko Salvatore Stevens** nikko@cym.law, eService@cym.law,karen@cym.law
- **Alan G Tippie** Alan.Tippie@gmlaw.com, atippie@ecf.courtdrive.com;Karen.Files@gmlaw.com,patricia.dillamar@gmlaw.com,denise.walker@gmlaw.com
- **Gary Tokumori** gtokumori@pmcos.com
- **United States Trustee (LA)** ustpregion16.la.ecf@usdoj.gov
- **Michael L Wachtell** mwachtell@buchalter.com, marias@buchalter.com;docket@buchalter.com
- **John P. Ward** jward@attleseyward.com, ephuong@attleseyward.com
- **Brett J. Wasserman** wasserman@smcounsel.com
- **Alex M Weingarten** aweingarten@willkie.com, learter@willkie.com
- **Beth Ann R. Young** bry@lnbyg.com, bry@lnbyb.com
- **Clarisse Young** youngshumaker@smcounsel.com, levern@smcounsel.com
- **Paul P Young** paul@cym.law, eService@cym.law,karen@cym.law
- **Roye Zur** rzur@elkinskalt.com, lwageman@elkinskalt.com;l648609420@filings.docketbird.com;rzur@ecf.courtdrive.com

2. SERVED BY UNITED STATES MAIL:

Peter C. Anderson, U.S. Trustee
Michael Jones, Assistant U.S. Trustee
Office of the U.S. Trustee
915 Wilshire Boulevard, Suite 1850
Los Angeles, CA 90017

Leslie Klein
322 North June Street
Los Angeles, CA 90004

Nathan Talei
Oldman, Sallus & Gold, L.L.P.
16133 Ventura Blvd., PH-A
Encino, CA 91436

Leslie Klein & Associates, Inc.
c/o Leslie Klein
6454 Van Nuys Blvd. Suite 150
Van Nuys, CA 91401